



**One Hundred First Legislature - First Session - 2009**  
**Introducer's Statement of Intent**  
**LB 587**

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**Chairperson:** Abbie Cornett  
**Committee:** Revenue  
**Date of Hearing:** March 12, 2009

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 587 was introduced to clarify whether grooming services should be taxed when they are performed by a veterinarian or a vet tech. Currently, Section 77-2701.16(4) states that gross receipts for providing a service include the gross receipts received for animal specialty services. However, this section also provides an exception for veterinary services. The current language has been creating confusion for grooming services which may also be at some point a veterinary service. LB 587 brings a clarification to existing law so that anytime grooming is performed by a veterinarian or a vet tech this shall be a veterinary service and shall not be taxable.

**Principal Introducer:** \_\_\_\_\_  
**Senator M.L. Dierks**